Dear Representative \_\_\_\_\_\_\_\_,

I am a current employee at Emory University, and I am very concerned about a number of provisions included in H.R. 1 that will negatively impact higher education.

I ask you to reinstate Sections 117(d) and 127.

Section 117(d) allows for the exclusion from income of undergraduate tuition provided by education institutions to their employees. This provision of the tax code allows me to receive partial or full benefit of a scholarship for both me and members of my immediate family depending on my years of service.

Section 127 allows ALL employers to provide tax-free tuition assistance to their employees (up to $5,250 annually) and thus directly invest in their most important asset, their workforce. This can be used for undergraduate and graduate educational expenses, but only by the employee.

Emory currently provides $135 million in its own funds to 5,058 undergraduate and graduate students with a Georgia address. These funds, along with Sections 117(d) and 127, allow students and employees across Georgia to access higher education while lowering their student loan burden.

Taxing tuition reductions could put higher education out of reach for many employees like me. Emory provides this scholarship to all qualified employees, regardless of income.

Finally, I am concerned about the powerful compounding effect this bill will have on the future of higher education in Georgia. In addition to the removal of Sections 117(d) and 127 which will limit educational opportunities, the proposed excise tax on university endowments will lead to less money available to spend on scholarships, which will mean fewer students who are qualified for employment in many fields, including research, which bring extraordinary commerce and business to Georgia. Each one of these changes has a negative cumulative impact on what we can do to improve the life of citizens of Georgia through employment and higher education.

I strongly encourage you to vote against the legislation in the House until these provisions are removed.

Thank you,